IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 23RD JULY 2007 / 1ST SRAVANA 1929

WP(C).No. 8767 of 2007(R)

PETITIONER:

THE STANDARD FURNITURE UNIT OF
SUDARSAN TRADING CO. LTD.,
SUDARSAN BUILDING, CHAKKORATHKULAM,
CALICUT-11 REP. BY MANAGER T.MURUGAN.

BY ADV. SRI.A.D.RAVINDRA PRASAD

RESPONDENTS:

---

1. STATE OF KERALA,
REPRESENTED BY CHIEF SECRETARY,
KERALA SECRETARIAT, THIRUVANANTHAPURAM.

2. ADDITIONAL SALES TAX OFFICER IV,
3RD CIRCLE CALICUT.

3. APPELLATE ASSISTANT COMMISSIONER,
SALES TAX, CALICUT.

4. DEPUTY TAHASILDAR RR,
KOZHIKODE.

*5. SECRETARY, KERALA STATE ELECTRICITY BOARD,
VYDYUTHI BHAVAN, THIRUVANANTHAPURAM.

(*IMPLEADED AS ADDITIONAL 5TH RESPONDENT AS PER ORDER IN IA NO. 6760/2007 DATED 31/05/2007)

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE ASSESSMENT ORDER NO.3313 A 0140/2000-01 DATED 29/01/2005.

P2 : COPY OF THE LETTER NO.3313 AO140/76-77 TO 01-02 DATED 23/02/2004 FROM THE 2ND RESPONDENT.

P3 : COPY OF THE LETTER SUBMITTED by the PETITIONER BEFORE THE 2ND RESPONDENT DATED 21/06/2005.

P4 : COPY OF THE DEMAND NOTICE DR 46/05-06/III B (RR C 218 04-05) DATED 18/07/2005.

P5 : COPY OF THE DEMAND NOTICE NO.DR 46/05-06/III DATED 28/07/2005.

P6 : COPY OF FORM 16 SALE NOTICE FOR RS. 15,58,292/- ISSUED BY REVENUE RECOVERY TAHSILDAR DATED 24/01/2007.

P7 : COPY OF the DETAILS OF ARREAR STATEMENT ISSUED BY KSEB VIDE NOTICE NO. HTB/27/2706/1447 DATED 22/10/2005.

P8 : COPY OF THE LETTER AND DD FOR RS. 7,46,570/- PAID TO THE KSEB, TRIVANDRUM DATED 08/11/2005.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 8767 of 2007

Dated, this the 23rd day of July, 2007

J U D G M E N T

Even though petitioner has produced copy of the proceedings dated 21/02/2004 showing settlement of sales tax liability under amnesty scheme with reduced interest, as per the statement, produced by the learned Government Pleader, dated 19/07/2007, petitioner is in arrears of Rs. 6,49,389/-. It is seen in the proceedings that the 2nd respondent has taken into account the payment made in February-March 2004. Since petitioner has not been convinced about outstanding arrears, I dispose of this writ petition directing petitioner to approach 2nd respondent with the statements made available in Court by both the parties, for 2nd respondent to verify the assessment records and to give details of balance liability, for petitioner to settle it. Fourth respondent is directed to withhold recovery proceedings for one month from now and thereafter recovery proceedings will be continued, only if petitioner commits default in payment of balance arrears of tax due, as per revised statement issued by 2nd respondent as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg